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Too great weight should not be given to results based upon the statistics showing net earnings. The term "net earnings" or "receipts" is used by railway officials to describe several different items, as may be seen by an examination of railway reports (p. 60).

After examining the experience of Missouri, Iowa, and other states with the ad-valorem tax, the author concludes:

The inequalities in the ad-valorem system are especially insidious and dangerous. They are not due to some circumstance within the industry, as in the gross-earnings tax, but are forced from the outside and to a great extent are due to political causes (pp. 98, 99).

While he shows that the assessment upon the ad-valorem basis in Michigan and Wisconsin is not perfect, yet it appears from the facts he presents that the ad-valorem tax as applied to railways has been superior in these states to the tax on gross receipts.

His final conclusion is against the utility of attempting to secure equality of taxation. In the place of the principle of equality he would substitute the idea of "social utility" (pp. 118-21). However, he fails to indicate clearly the connotation of this term.

Would not the adoption of the vague principle of "social utility" be equivalent to the abandonment of all definite bases of taxation? What is social utility? The ideal of equality is difficult to attain, but no system of taxation that does not attempt to equalize burdens will ever find acceptance in the popular consciousness. Property as the measure of ability and obligation to pay taxes certainly has its disadvantages, but it is superior to the indefinite generality "social utility." The fundamental defect in the author's argument is that it fails to recognize the necessity of considering the taxation of railways as a part of a general system of taxation. No matter how simple the administration of a tax may be, the tax is unjustifiable if it tends to produce inequality in the distribution of burdens. It may be shown from the data presented in the monograph that the tax on gross receipts does this even among railways, to say nothing of railways and other property.

UNIVERSITY OF CHICAGO

ROBERT MORRIS

The Lodging-House Problem in Boston. By ALBERT B. WOLFE. ["Harvard Economic Studies," Vol. II.] Boston: Houghton, Mifflin & Co., 1906. 8vo, pp. 200.

A great deal of minute observation is certainly included in this volume. We learn, for instance, that in the Boston lodging-house

bedroom brussels is more frequently used for carpet than ingrain; that its windows are "incumbered with lace or muslin curtains;" that the furniture of the house is usually plush; that on summer evenings the lodger luxuriates on the front steps; that he—lucky fellow—can get his trousers pressed for fifteen cents, or a whole suit sponged and pressed for fifty cents.

Considerable stress is laid upon the childless lodging- (i. e., rooming-) house—"The lodging-house population is not reproducing itself"—all of which impresses one as a work of supererogation. If the author had been able to establish that the lodging-house population has a markedly less inclination toward marriage than the "boarding-house" or the "stay-at-home" population of similar class, the fact would have been of interest, though still not of much value until *demonstrably* correlated with its causes. No such correlation is established. Statistics were not available for the purpose, and the quasi-evidence produced on this point is practically valueless. Even the man in the street has never supposed that the lodging-house population did reproduce itself, nor conceived of this fact as constituting a reform problem. He has been well aware that the great bulk of such population consists of comparatively young men and women in their prenuptial stage, busily engaged in establishing themselves economically. When they marry they generally pass out into the "cottage" or "flat" population, and reproduce under that head, their places in the boarding-house ranks being supplied by the steady stream of newcomers from country or smaller towns to the city.

That vice and immorality exist in the middle-class lodging-house goes without saying, but that they are characteristic of such places needs more proof than the present volume affords. Any moral deterioration that takes place in the "lodger" is probably more likely to arise from associations of working hours than from "the free and easy relations" of rooming-house life. That the moral conceptions of not a few of our young men and women are unfortunately elastic can be evidenced from the "home" and the "boarding" population as well as from the "rooming" class.

Taking the volume as a whole, the student of social conditions will find in it much to interest him, and he will certainly credit the author with much conscientious industry. At the same time, he will hardly avoid the conclusion that valuable time and energy have been sacrificed to microscopic detail of trivial importance and leading

to nowhere in particular. A priori reasoning is far too prominent, though one can sympathize with the author in the extreme difficulty of securing reliable data. The conclusions arrived at are more or less unsatisfactory, and some of them comparatively insignificant, as the climax of nearly two hundred octavo pages of discussion.

While the local interest of the book far exceeds its general importance, there is much in it that will be suggestive to the observer of urban life. The historical side of the book is exceedingly well written, and there is a liberal supply of charts. The early part of the volume is devoted to the historical evolution and present economic structure of the South End (Boston) lodging-house section, followed by a description of the lodging-house itself. The position of the lodging-house keeper and the condition of the real-estate market of the district are then dealt with. The second half of the book analyzes the social and economic condition of the lodger, including discussions upon the relation of prostitution and of marriage to lodging-house conditions. A bibliography is appended.

E. R. DEWSNUP

UNIVERSITY OF CHICAGO

Messages to Workingmen. By CHARLES STELZLE. New York: Fleming H. Revell Co., 1906. Small 8vo, pp. 120.

What we really have here is a plea for the church as a means of economic and social betterment. Economic and social problems—such as the conflict between capital and labor—are at bottom moral and religious, says Mr. Stelzle. To solve them we must get more brotherly love. But brotherly love is a product of the Christian religion. The Christian church, therefore, is the great instrument of economic reform—the true friend of the workingman and his best hope. Hence “seek ye first the Kingdom of God” *through the church* is Mr. Stelzle’s message to workingmen.

Mr. Stelzle delivers this message in a very pleasing manner. His language is simple; his style spirited. He deals with familiar things in a familiar way. He knows the workingmen, sympathizes with them, believes in their organizations, wants sincerely to help them; and he has a deal of common-sense which crops out frequently and gives an air of reality and sanity to his work.

The fatal error of the book is just in this *air* of reality and sanity. It imparts this air to a statement and solution of the problem alto-